



North Carolina State Board of Certified Public Accountant Examiners

April 23, 2019

Ms. Wanda S. Greene
Post Office Box 785
Arden, North Carolina 28704-0785

RE: Case #C2018179

Dear Ms. Greene:

The Board's Professional Standards Committee ("Committee") has reviewed the above-referenced matter in order to attempt to resolve it through consent. Following that review, the Committee instructed the Board staff to draft a Consent Order for your review. If you decide to consent, please sign and return both originals to the Board office. Provide the signed Consent Orders or other response on or before May 14, 2019.

The Consent Order is not final until signed by you and subsequently approved by the full Board. Please note that Consent Orders are public records and are generally published in the Board's newsletter and on the Board's online searchable Licensee database.

If you have any questions concerning this matter, you may contact me directly at (919) 715-9185, ftrainor@nccpaboard.gov.

Sincerely,

Frank X. Trainor, III
Board Staff Attorney

FXT/mbb

Enclosures

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2018179

IN THE MATTER OF:
Wanda Skillington Greene, #16200
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Wanda Skillington Greene (hereinafter "Respondent") was the holder of North Carolina certificate number 16200 as a certified public accountant.
2. The Board received information that the Respondent had been indicted for numerous criminal actions in her capacity as county manager of Buncombe County.
3. The Respondent entered into a plea deal with federal authorities. The Factual Basis for that plea details that: (1) the Respondent misused gift cards that were issued to the county; (2) the Respondent misdirected county funds to purchase whole life insurance policies for herself and other employees, which could then be cashed out by the employees; and (3) the Respondent utilized her position as county manager to obtain trips, gifts, and other things of value in exchange for the award of county contracts.
4. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.

Consent Order - 2
Wanda Skillington Greene

2. The aforementioned conduct constitutes a violation of 21 NCAC 08N .0202 (deceptive conduct).
3. Per N.C. Gen. Stat. § 93-12(9), and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and Respondent agree to the following Order:

1. The Certified Public Accountant certificate for the Respondent, Wanda Skillington Greene, is hereby permanently revoked.
2. Respondent Wanda Skillington Greene shall not offer or render services as a CPA or otherwise trade upon or use the CPA title in this state either through CPA mobility provisions or substantial equivalency practice privileges or in any other manner, nor shall Respondent claim or attempt to use any practice privileges in any other state based upon her permanently revoked North Carolina certificate.

CONSENTED TO THIS THE 21st DAY OF May, 2019.
(Day) (Month) (Year)

Wanda Greene
Respondent

APPROVED BY THE BOARD THIS THE _____ DAY OF _____, _____.
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President

NORTH CAROLINA
WAKE COUNTY

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(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President